

**JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
AMITE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/30/08

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

**Annual Financial Statements
With Supplemental Information Schedules**

As of and For the Year Ended December 31, 2007

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Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
HAMMOND, LA

John N. Durnin, CPA
Dennis E. James, CPA
Lyle E. Lambert, CPA

Member
American Institute of CPAs
Society of Louisiana CPAs

June 26, 2008

Independent Auditor's Report

The Honorable Robert Morrison, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Amite, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the Judicial Expense Fund of the Twenty-First Judicial District Court as of and for the year ended December 31, 2007, which collectively comprise the Judicial Expense Fund of the Twenty-First Judicial District Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Judicial Expense Fund of the Twenty-First Judicial District Court's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Judicial Expense Fund of the Twenty-First Judicial District Court as of December 31, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2008, on our consideration of the Judicial Expense Fund of the Twenty-First Judicial District Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis on pages 3 through 6 and the budgetary comparison information identified as Schedules 1 through 3 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Respectfully submitted,



Durnin & James, CPAs
(A Professional Corporation)

Management's Discussion and Analysis

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Management's Discussion and Analysis

For the Year Ended December 31, 2007

Introduction

The management of the Judicial Expense Fund of the Twenty-First Judicial District Court, Amite, Louisiana (the "Court") is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments (hereinafter referred to as GASB 34), and related standards. Please read the following in conjunction with the Court's financial statements and footnotes, which follow this section.

Financial Highlights

- Total assets for the year were \$1,401,855 at December 31, 2007, and exceeded liabilities in the amount of \$1,174,410 (i.e., net assets). Of the total net assets, \$819,840 was unrestricted and available to support short-term operations, \$350,000 was designated for capital activity, with the balance invested in capital assets.
- The Court's total net assets increased by \$48,705 to \$1,174,410 as compared to \$1,125,705 for the prior fiscal year.
- The Court's total revenues increased by \$199,652 to \$2,116,080 as compared to \$1,916,428 for the prior fiscal year.
- The Court's operating expenses increased by \$83,969 to \$2,064,173 as compared to \$1,980,204 for the prior fiscal year.

Overview of Annual Financial Report

Management's Discussion and Analysis (MD&A) serves as an introduction to the basic financial statements and supplementary information. The MD&A presents an overview of management's examination and analysis of Court's financial condition and performance.

The financial statements report information on the court using full accrual accounting methods similar to those used in the private business sector. Financial statements include the Balance Sheet and the Statement of Revenues, Expenses, and Changes in Net Assets. The Balance Sheet provides information about the nature and amount of the court's resources and obligations at year-end, and provides a basis for evaluating the capital structure of the court and assessing the liquidity and financial flexibility of the court.

The Statement of Revenues, Expenses, and Changes in Net Assets accounts for the revenues and expenses for the fiscal year, and provides information on how net assets changed during the year. This statement measures the success of the court's operations in a format that can be used to determine if the court has recovered its costs through user fees and other charges.

The notes to the financial statements provide required disclosures essential to an understanding of the financial statements. The notes present information about the court's accounting policies, significant account balances and activities, commitments, contingencies, and subsequent events, if any. Supplementary information includes a comparative budget schedule, key information schedules on operation of the court, and schedules detailing audit findings and management response.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Management's Discussion and Analysis

For the Year Ended December 31, 2007

Financial Analysis

The purpose of financial analysis is to help determine whether the court is better off as a result of the current year's activities. In this analysis, data from two of the basic financial statements, the Balance Sheet, and the Statement of Revenues, Expenses, and Changes in Net Assets, are presented below in condensed format. These statements report the net assets, the difference between assets and liabilities, and the change in net assets, which provides information for indicating the financial condition of the court. Following these statements is a separate schedule summarizing and analyzing budget changes for the current fiscal year.

Condensed Balance Sheet

	December 31, 2007	December 31, 2006	Dollar Change	Percent Change
Current and Other Assets	\$ 1,397,285	\$ 1,232,974	\$ 164,311	13.33%
Capital Assets	4,570	5,267	(697)	-13.23%
Total Assets	<u>\$ 1,401,855</u>	<u>\$ 1,238,241</u>	<u>\$ 163,614</u>	13.21%
Current Liabilities	\$ 227,445	\$ 112,536	\$ 114,909	102.11%
Total Liabilities	<u>\$ 227,445</u>	<u>\$ 112,536</u>	<u>\$ 114,909</u>	102.11%
Invested in Capital Assets, Net of Related Debt	\$ 4,570	\$ 5,267	\$ (697)	-13.23%
Designated for Capital Activity	350,000	350,000	-	0.00%
Unrestricted	819,840	770,438	49,402	6.41%
Total Net Assets	<u>\$ 1,174,410</u>	<u>\$ 1,125,705</u>	<u>\$ 48,705</u>	4.33%

The major component of change for "Current Liabilities" is a \$114,909 increase in Accounts Payable. This increase was primarily due to increase in cost of office supplies as well as increase in the cost of benefits for employees. There was also a \$50,000 cost that was paid in connection with a cooperative endeavor agreement with the Tangipahoa Parish Council in connection with the secure parking lot in Amite.

"Total Net Assets" (total assets less total liabilities) increased by \$48,705 for the fiscal year ending December 31, 2007, primarily because of the increase to "Current and Other Assets" of \$164,311 and the related increase in Liabilities of \$114,909.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Management's Discussion and Analysis

For the Year Ended December 31, 2007

Condensed Statement of Revenues, Expenses, and Changes in Net Assets

	December 31, 2007	December 31, 2006	Dollar Change	Percent Change
Revenues:				
Operating Revenues	\$ 1,948,190	\$ 1,833,101	\$ 115,089	6.28%
Nonoperating Revenues	167,890	83,327	84,563	101.48%
Total Revenues	\$ 2,116,080	\$ 1,916,428	\$ 199,652	10.42%
Expenses:				
Depreciation Expense	\$ 3,202	\$ 4,625	\$ (1,423)	-30.77%
Other Operating Expenses	2,064,173	1,980,204	83,969	4.24%
Total Expenses	\$ 2,067,375	\$ 1,984,829	\$ 82,546	4.16%
Changes in Net Assets	\$ 48,705	\$ (68,401)	\$ 117,106	-171.21%
Beginning Net Assets	1,125,705	1,194,106	(68,401)	-5.73%
Ending Net Assets	\$ 1,174,410	\$ 1,125,705	\$ 48,705	4.33%

While the Balance Sheet shows the change in financial position of net assets, the Statement of Revenues, Expenses, and Changes in Net Assets provides answers to the nature and scope of these changes. The above table gives an indication of how the court is being conservatively managed. Total Revenues increased by \$199,652 (10.42%). The majority of this increase can be attributed to an increase of \$115,089 (6.28%) in "Operating Revenues." Total expenses increased by \$82,546 from the prior fiscal year.

The court showed an income of \$1,174,410 for the fiscal year ended December 31, 2007, as compared to an income of \$1,125,705 for the fiscal year ended December 31, 2006.

Budgetary Highlights

The court adopts an annual operating budget in accordance with requirements of the provisions of Louisiana R.S. 33:4574.2. Annual appropriated budgets are adopted for the General Fund, Court Support Fund, and Indigent Transcript Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with budget appropriations. The operating budget is adopted before the end of the prior fiscal year and is amended after review of monthly budget comparison financial statements prior to year-end. Although not presented as a part of the basic financial statements, a more detailed schedule is also presented in "Schedule 1 – Budgetary Comparison Schedule," as supplementary information, following the footnotes to the financial statements.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Management's Discussion and Analysis

For the Year Ended December 31, 2007

Capital Assets

The court's investment in capital assets for its governmental activities as of December 31, 2007 amounts to \$4,570 (net of accumulated depreciation). This investment in capital assets includes equipment and furniture. The total increase in the court's investment in capital assets for the current fiscal year was \$2,505.

	December 31, 2007	December 31, 2006	Dollar Change	Percent Change
Equipment	\$ 165,777	\$ 163,272	\$ 2,505	1.53%
Furniture	87,104	87,104	-	0.00%
Subtotal	252,881	250,376	2,505	1.00%
Less: Accumulated Depreciation	(248,311)	(245,109)	(3,202)	1.31%
Net Capital Assets	<u>\$ 4,570</u>	<u>\$ 5,267</u>	<u>\$ (697)</u>	-13.23%

Future Economic Plans

The Court's management approach is conservative. The Court actively monitors revenues and expenses and evaluates the costs of proposed expansion projects.

Basic Financial Statements

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit A

Governmental Funds Balance Sheet / Statement of Net Assets

December 31, 2007

	Governmental Funds			Indigent Transcript Fund	Adjustments (Note 1)	Statement of Net Assets
	General Fund	Court Support Fund				
Assets						
Cash and Cash Equivalents	\$ 936,749	\$ 203,934	\$	16,104	\$ -	\$ 1,156,787
Receivables	52,329	247		142	-	52,718
Due from Other Governments						
(Net of Allowances for Uncollectibles)	6,357	181,423		-	-	187,780
Due from Other Funds	11,451	-			(11,451)	-
Capital Assets, Net of Accumulated Depreciation (Note 6)	-	-		-	4,570	4,570
Total Assets	\$ 1,006,886	\$ 385,604	\$	\$ 16,246	\$ (6,881)	\$ 1,401,855
Liabilities						
Accounts Payable	\$ 94,497	\$ 132,858	\$	90	\$ -	\$ 227,445
Due to Other Funds	-	11,451		-	(11,451)	-
Total Liabilities	\$ 94,497	\$ 144,309	\$	\$ 90	\$ (11,451)	\$ 227,445
Net Assets						
Investment in Capital Assets,						
Net of Related Debt	\$ -	\$ -	\$	-	\$ 4,570	\$ 4,570
Unreserved, Undesignated	737,389	66,295		16,156	-	819,840
Unreserved, Designated	175,000	175,000		-	-	350,000
Total Net Assets	\$ 912,389	\$ 241,295	\$	\$ 16,156	\$ 4,570	\$ 1,174,410

The accompanying notes are an integral part of this statement.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Exhibit B

**Statement of Governmental Fund Revenues, Expenditures, and Changes in
Fund Balances / Statement of Activities**

For the Year Ended December 31, 2007

	<u>Governmental Funds</u>			<u>Adjustments (Note 1)</u>	<u>Statement of Activities</u>
	<u>General Fund</u>	<u>Court Support Fund</u>	<u>ITF Fund</u>		
Expenditures / Expenses:					
Administrator's Contract	\$ (80,827)	\$ -	\$ -	\$ -	\$ (80,827)
Salaries & Related Benefits	(94,930)	-	-	-	(94,930)
General Office Expenditures	(119,760)	(13,854)	-	-	(133,614)
Telephone	(39,861)	-	-	-	(39,861)
Travel, Training, & Meetings	(18,945)	(8,599)	-	-	(27,544)
Vehicle Expense	(48,000)	-	-	-	(48,000)
Insurance	(9,159)	-	-	-	(9,159)
Legal & Professional	(14,651)	(9,225)	-	-	(23,876)
Contracted Law Clerks	(8,546)	(42,236)	-	-	(50,782)
Court Reporters	(12,035)	(52,968)	(402)	-	(65,405)
Probation Office Expenditures	(222,782)	-	-	-	(222,782)
Cooperative Endeavor Agreement	(50,000)	-	-	-	(50,000)
Miscellaneous	(969)	(4,799)	-	-	(5,768)
Juvenile Judge Expenditures	-	(61,204)	-	-	(61,204)
Data Processing	-	(1,333)	-	-	(1,333)
Law Library, Books, & Cassettes	-	(182)	-	-	(182)
Hearing Officer	-	(124,324)	-	-	(124,324)
Stenographer, Public Defender, & Minute Clerk	-	(105,413)	-	-	(105,413)
FINS Program Expenditures	-	(116,237)	-	-	(116,237)
TASC Program Expenditures	-	(212,297)	-	-	(212,297)
Juvenile Drug Court	-	(174,502)	-	-	(174,502)
Adult Drug Court	-	(416,133)	-	-	(416,133)
Capital Outlay	-	(2,505)	-	2,505	-
Depreciation	-	-	-	(3,202)	(3,202)
Total Expenditures / Expenses	\$ (720,465)	\$ (1,345,811)	\$ (402)	\$ (697)	\$ (2,067,375)
Program Revenues:					
Charges for Services	\$ 604,414	\$ 485,210	\$ 16,558	\$ -	\$ 1,106,182
Federal Operating Grants	-	385,776	-	-	385,776
State Operating Grants	-	456,232	-	-	456,232
Net Program Expenses	\$ (116,051)	\$ (18,593)	\$ 16,156	\$ (697)	\$ (119,185)
General Revenues:					
Interest	\$ 21,237	\$ 4,758	\$ -	\$ -	\$ 25,995
Criminal Court Reimbursement	49,843	11,979	-	-	61,822
Miscellaneous Income	80,073	-	-	-	80,073
Total General Revenues	\$ 151,153	\$ 16,737	\$ -	\$ -	\$ 167,890
Excess (Deficiency) of Revenues over Expenditures	\$ 35,102	\$ (1,856)	\$ 16,156	\$ (697)	\$ 48,705
Fund Balance - Beginning of the Year	\$ 877,287	\$ 243,151	\$ -	\$ 5,267	\$ 1,125,705
Fund Balance - End of the Year	\$ 912,389	\$ 241,295	\$ 16,156	\$ 4,570	\$ 1,174,410

The accompanying notes are an integral part of this statement.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements

For the Year Ended December 31, 2007

Narrative Profile

The Judicial Expense Fund of the Twenty-First Judicial District Court (hereafter referred to as "District Court") was established on July 8, 1981 by Act No. 437, Subsection A of Section 996.6 of Title 13 of the Louisiana Revised Statutes of 1950 by the Legislature of Louisiana. This original Act was amended by Act 1985, Number 64, Section 1.

The Amended Act provides for the collection of fees or costs in addition to all other fees or costs now or hereafter provided by law. *"...the Clerks of Court of the Twenty-First Judicial District Court shall collect from every person filing any type of civil suit or proceeding and who is not otherwise exempted by law from the payment of court costs, a sum to be determined by Judges of said district, sitting en banc, which sum shall not exceed ten dollars, subject; however, to the provisions of Louisiana Code of Civil Procedure, Article 5181, et seq. In all criminal cases over which the Twenty-First Judicial District Court has jurisdiction, there shall be taxed as costs against every defendant who is convicted after trial or after he pleads guilty or who forfeits his bond, a sum likewise determined, but which shall not exceed ten dollars, which shall be in addition to all other fines, costs or forfeitures lawfully imposed, and which shall be transmitted to the said clerk for further disposition in accordance herewith."*

The judges, en banc, of the District Court may pay each of their court reporters a salary from the judicial expense fund. The judges, en banc, may further appoint such secretarial, clerical, research, administrative or other personnel, as they deem necessary to expedite the business and function of the court and pay all or any part of the salaries of such personnel out of the monies in the judicial expense fund. In like manner, the judges may utilize the monies in the judicial expense fund to pay all or any part of the cost of establishing and maintaining a law library for the court, or for buying and maintaining any type of equipment, supplies, or other items consistent with the proper administration and efficient operation of the court.

1. Summary Of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the District Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of July 1, 2001.

B. Financial Reporting Entity

As the governing authority of the parish, for reporting purposes, the Tangipahoa Parish Council is the financial reporting entity for Tangipahoa Parish. The financial reporting entity consists of (a) the primary government (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Tangipahoa Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish Council to impose its will on that organization and / or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but are fiscally dependent on the Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the District Court's revenues are self-generated, the District Court is not fiscally dependent on the council. The District Court was determined not to be a component unit of the Tangipahoa Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Court and do not present information on the Tangipahoa Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The District Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Court functions and activities.

A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Court are classified as governmental funds.

Governmental funds account for all of the District Court's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of fixed assets.

Governmental funds of the District Court include:

1. Judicial Expense Fund - the general operating fund of the District Court accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Fund (Court Support Fund and Indigent Transcript Fund) - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

D. Basis of Accounting

The amounts reflected in the Governmental Funds of Exhibits A and B are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of District Court wide operations.

The amounts reflected in the Governmental Funds of Exhibits A and B used the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurement means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – Substantially all governmental fund revenues (fees, grants and interest earned) are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. An exception to this rule is criminal probation supervision fees, which are recorded as revenue when received.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Exhibit B) are derived directly from the District Court's users as a fee for services; program revenues reduce the cost of the function to be financed from the District Court's general revenues.

Expenditures – Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Government-Wide Financial Statements

The column labeled Statement of Net Assets (Exhibit A) and the column labeled Statement of Activities (Exhibit B) display information about the District Court as a whole. These statements include all the financial activities of the District Court. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Exhibit B) and the Statement of Net Assets (Exhibit A) are as follows:

Exhibit B	
Capitalization of Capital Assets	\$ 2,505
Recording of Depreciation Expense	(3,202)
	(697)
Adjustment to Beginning Fund Balance for Prior Years:	
Capital Assets	5,267
Net Effect of Changes	\$ 4,570

Exhibit A	
Recording Net Capital Assets	\$ 4,570
Elimination of Interfund Receivable / Payable	-
Net Effect of Changes	\$ 4,570

F. Budgets And Budgetary Accounting

The District Court adopted an operating budget for the Judicial Expense Fund, Court Support Fund, and Indigent Transcript Fund for the fiscal year ended December 31, 2007. The budgets for the Judicial Expense Fund, Court Support Fund, and Indigent Transcript Fund are adopted on the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

The District Court follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Judicial Administrator prepares a proposed budget and submits it to the Judges for their review no later than fifteen days prior to the beginning of each fiscal year.
2. A meeting is then held with the Judicial Administrator and the Judges to review the proposed budget and formal adoption is made by majority vote of the Judges. The budget for 2007 was adopted by the Judges on December 7, 2006.
3. Copies of the adopted budget are kept on file for public inspection.
4. Budgetary amendments due to increases or decreases in revenues or expenditures over amounts estimated require majority vote of the Judges. The budget was amended on November 27, 2007.
5. All budgetary appropriations lapse at the end of each year.
6. Formal budgetary integration is not employed.

The District Court complied with the local budget act.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

G. Cash And Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits and time certificates of deposit. Under state law, the District Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. Inventories

The District Court has no inventory on hand at December 31, 2007. Expendable supplies in the District Court are recorded as expenditures at the time the supplies are purchased.

I. Prepaid Items

The District Court did not record any prepaid items at December 31, 2007.

J. Fixed Assets

Fixed assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as fixed assets at their estimated fair market value at the date of donation.

Fixed assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All fixed assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture	7
Equipment	5

K. Compensated Absences

All full-time employees earn ten (10) days of annual leave and ten (10) days of sick leave each year. Unused sick leave and annual leave is not accumulated. At December 31, 2007, there were no employee leave benefits requiring recognition in accordance with GASB Statement No. 16. All full-time employees are carried on the payroll of other governmental units and are covered under their related pension plans.

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

M. Long-Term Obligations

Long-term obligations are recorded in the Statement of Net Assets and the Statement of Activities.

N. Encumbrances

The District Court does not utilize encumbrance accounting.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year-end. See Note 1 regarding operating budgets. The District Court complied with the Local Government Budget Act.

B. Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the District Court did comply with the deposits and investments laws and regulations.

C. Deficit Fund Equity

As of December 31, 2007, the District Court had no funds with deficit fund equities.

3. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

As reflected on Exhibit A, the District Court has cash and cash equivalents totaling \$1,156,787 at December 31, 2007. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held by and in the name of the fiscal agent bank but pledged to the District Court. The following is a summary of cash and investments (bank balances) at December 31, 2007, with the related federal deposit insurance and pledge securities:

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

Bank Balances:

Insured (FDIC Insurance)	\$ 493,869
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Collateralized:

Collateral held by District Court's agent in the District Court's name	-
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Collateral held by pledging bank's trust department in the District Court's name	-
----------------------------------------------------------------------------------	---

Collateral held by pledging bank's trust department not in the District Court's name	669,468
--------------------------------------------------------------------------------------	---------

Uninsured and Uncollateralized	-
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Total Deposits	<u>\$ 1,163,337</u>
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Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District Court's deposits may not be returned to it. The District Court does not have a deposit policy for custodial risk. As of December 31, 2007, \$669,468 of the government's bank balance of \$1,163,337 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$ -
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Uninsured and collateral held by pledging bank trust department not in the District Court's name	669,468
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Total	<u>\$ 669,468</u>
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Deposits collateralized by pledged securities are considered to be exposed to credit risk (Category 3) under the provisions of GASB Statement 40. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District Court that the fiscal agent has failed to pay deposited funds upon demand.

As of December 31, 2007, the District Court was in compliance with state law which requires any uninsured cash balances with the fiscal agent bank to be adequately collateralized by a pledge of securities.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

4. Receivables

Receivables represent accrued interest on certificates of deposit, court-filing fees, and support account fees earned in 2007 and received in 2008 from the following:

	<u>Judicial Expense Fund</u>	<u>Court Support Fund</u>	<u>ITF Fund</u>	<u>Total</u>
Clerk of Court:				
Tangipahoa Parish	\$ 3,006	\$ -	\$ -	\$ 3,006
Livingston Parish	2,315	-	47	2,362
St. Helena Parish	283	-	14	297
Civil Court Fees	\$ 5,604	\$ -	\$ 61	\$ 5,665
Sheriffs:				
Tangipahoa Parish	\$ 12,202	\$ -	\$ 24	\$ 12,226
Livingston Parish	27,154	-	54	27,208
St. Helena Parish	782	-	3	785
Criminal Court Fees	\$ 40,138	\$ -	\$ 81	\$ 40,219
Other	\$ 6,587	\$ 247	\$ -	\$ 6,834
Total Receivables	<u>\$ 52,329</u>	<u>\$ 247</u>	<u>\$ 142</u>	<u>\$ 52,718</u>

No allowance for uncollectible receivables is required at December 31, 2007.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

5. Due From Other Governmental Units

Due from other governments consists of operating grants and revenues from other governments totaling \$187,780. The outstanding balances as of December 31, 2007 consist of the following:

	Judicial Expense Fund	Court Support Fund	ITF Fund	Total
Support Enforcement	\$ -	\$ 36,625	\$ -	\$ 36,625
State of Louisiana:				
TASC Grant	-	40,267	-	40,267
Juvenile Drug Court	-	26,200	-	26,200
Adult Drug Court	-	67,740	-	67,740
FINS	-	4,800	-	4,800
21st JDC Criminal Court Fund	6,357	5,791	-	12,148
Subtotal	\$ 6,357	\$ 181,423	\$ -	\$ 187,780
Less: Allowance for Uncollectible Accounts	-	-	-	-
Total	<u>\$ 6,357</u>	<u>\$ 181,423</u>	<u>\$ -</u>	<u>\$ 187,780</u>

6. Changes In Fixed Assets

A summary of changes in fixed assets for the year ended December 31, 2007 follows:

Description	Balance 12/31/06	Additions	Deductions	Balance 12/31/07
Total Capital Assets	\$ 250,376	\$ 2,505	\$ -	\$ 252,881
Less: Accumulated Depreciation	245,109	3,202	-	248,311
Total Capital Assets, Net	<u>\$ 5,267</u>	<u>\$ (697)</u>	<u>\$ -</u>	<u>\$ 4,570</u>

7. Pension Plan

All employees of the District Court are members of the social security system.

In addition to employee payroll deduction, the District Court remits funds to match the employee contributions. The District Court's portion of contributions to the social security system for the year ended December 31, 2007, totaled \$5,201. The District Court does not have any liability for employee pension benefits.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

8. Leases

The District Court records operating leases as current expenditures in the accompanying financial statements. The following is an analysis of significant operating leases at December 31, 2007:

The District Court currently leases office space in Livingston Parish on a month-by-month basis. The lease is currently for \$1,000 per month.

The District Court currently leases office space in Tangipahoa Parish on a month-by-month basis. The lease amounts are as follows: \$475 per month for the Probation Office, \$600 per month for the Juvenile Drug Court, \$200 per month for the Hearing Office, and \$925 per month for the FINS / TASC office.

Since these leases may be terminated at any time, the District Court has no required future annual commitments under these leases.

9. Litigation

There is no litigation pending against the District Court at December 31, 2007.

10. FINS Program

The Families in Need of Services Special Revenue Fund (FINS) is used to account for the receipt and disbursement of funds collected for reducing the number of children who enter the juvenile justice system or foster care system. The FINS Fund is included in the Court Support Special Revenue Fund.

Selected data for the FINS Fund follows:

Revenues:

Intergovernmental Grant	\$ 64,110
Office of Youth Development Grant	22,090
Less: Portion of Grant Shared with the City of Hammond	<u>32,055</u>
Revenue Recognized	54,145

Expenditures	<u>116,237</u>
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Excess of Expenditures over Revenues	<u>\$ 62,092</u>
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The excess of expenditures over revenues was absorbed by other Special Revenue Fund revenues. No audit fees were paid for using funds received for the FINS program.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Notes To The Financial Statements (Continued)

For the Year Ended December 31, 2007

11. Designated Fund Balances

The District Court records dedications to indicate that a portion of the fund equity is segregated for a specific future use. The following details the description and amount of all dedications used by the District Court.

<u>Fund</u>	<u>Balance at December 31, 2007</u>	<u>Purpose of Designation</u>
General Fund	\$ 175,000	Capital Expenditures
Court Support Special Revenue Fund	175,000	Capital Expenditures
	<u>\$ 350,000</u>	

Required Supplemental Information

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Schedule 1

Budgetary Comparison Schedule – Judicial Expense Fund

For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts - Budgetary Basis</u>	<u>Variance with Final Budget Favorable / (Unfavorable)</u>
Revenues:				
Civil & Criminal Court Fees	\$ 220,010	\$ 220,010	\$ 238,208	\$ 18,198
Bond Forfeiture Rebates	42,000	47,000	59,082	12,082
Criminal Probation Supervision Fees	313,090	298,590	307,124	8,534
Interest Earned	10,000	10,000	21,237	11,237
Reimbursement from Criminal Court	55,000	50,000	49,843	(157)
Miscellaneous Income	<u>3,600</u>	<u>71,600</u>	<u>80,073</u>	<u>8,473</u>
Total Revenues	\$ 643,700	\$ 697,200	\$ 755,567	\$ 58,367
Expenditures:				
Administrator's Contract	\$ 75,000	\$ 80,000	\$ 80,827	\$ (827)
Salaries & Related Benefits	91,074	94,074	94,930	(856)
General Office Expenditures	91,450	116,750	119,760	(3,010)
Telephone	43,500	38,500	39,861	(1,361)
Travel, Training, & Meetings	20,295	20,295	18,945	1,350
Vehicle Expense	48,000	48,000	48,000	-
Insurance	15,000	15,000	9,159	5,841
Legal & Professional	13,000	13,000	14,651	(1,651)
Contracted Law Clerks	6,000	6,000	8,546	(2,546)
Court Reporters	10,450	12,450	12,035	415
Probation Office Expenditures	206,891	222,391	222,782	(391)
Cooperative Endeavor Agreement	50,000	50,000	50,000	-
Miscellaneous	1,620	1,211	969	242
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 672,280	\$ 717,671	\$ 720,465	\$ (2,794)
Excess (Deficiency) of Revenues over Expenditures	\$ (28,580)	\$ (20,471)	\$ 35,102	\$ 55,573
Fund Balance - Beginning of the Year	\$ 877,287	\$ 877,287	\$ 877,287	\$ -
Fund Balance - End of the Year	<u>\$ 848,707</u>	<u>\$ 856,816</u>	<u>\$ 912,389</u>	<u>\$ 55,573</u>

See auditor's report.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Schedule 2

Budgetary Comparison Schedule – Court Support Fund

For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts - Budgetary Basis</u>	<u>Variance with Final Budget Favorable / (Unfavorable)</u>
Revenues:				
Support Enforcement Fees	\$ 450,000	\$ 450,000	\$ 469,827	\$ 19,827
Federal Grants	288,750	438,750	385,776	(52,974)
State Grants	677,699	377,634	456,232	78,598
Adult Drug Court Program Fees	23,500	14,000	15,383	1,383
Interest Earned	4,000	4,000	4,758	758
Reimbursement from Criminal Court	25,500	10,500	11,979	1,479
Miscellaneous Income	120	-	-	-
Total Revenues	\$ 1,469,569	\$ 1,294,884	\$ 1,343,955	\$ 49,071
Expenditures:				
Court Reporters	\$ 50,696	\$ 50,696	\$ 52,968	\$ (2,272)
Juvenile Judge Expenditures	70,900	70,900	61,204	9,696
General Office Expenditures	7,840	13,510	13,854	(344)
Travel, Training, & Meetings	12,020	8,070	8,599	(529)
Data Processing	1,420	3,920	1,333	2,587
Law Library, Books, & Cassettes	800	800	182	618
Legal & Professional	10,000	10,000	9,225	775
Hearing Officer	116,412	120,312	124,324	(4,012)
Stenographer, Public Defender, & Minute Clerk	104,360	105,560	105,413	147
Contracted Law Clerks	88,000	43,000	42,236	764
FINS Program Expenditures	118,432	118,722	116,237	2,485
TASC Program Expenditures	294,472	200,685	212,297	(11,612)
Juvenile Drug Court	168,750	182,033	174,502	7,531
Adult Drug Court	451,560	397,725	416,133	(18,408)
Miscellaneous	2,000	4,750	4,799	(49)
Capital Outlay	-	-	2,505	(2,505)
Total Expenditures	\$ 1,497,662	\$ 1,330,683	\$ 1,345,811	\$ (15,128)
Excess (Deficiency) of Revenues over Expenditures	\$ (28,093)	\$ (35,799)	\$ (1,856)	\$ 33,943
Fund Balance - Beginning of the Year	\$ 243,151	\$ 243,151	\$ 243,151	\$ -
Fund Balance - End of the Year	\$ 215,058	\$ 207,352	\$ 241,295	\$ 33,943

See auditor's report.

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Schedule 3

Budgetary Comparison Schedule – Indigent Transcript Fund

For the Year Ended December 31, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts - Budgetary Basis</u>	<u>Variance with Final Budget Favorable / (Unfavorable)</u>
Revenues:				
Civil & Criminal Court Fees	\$ 1,580	\$ 1,580	\$ 2,158	\$ 578
Criminal Probation Supervision Fees	15,950	15,950	14,400	(1,550)
Total Revenues	\$ 17,530	\$ 17,530	\$ 16,558	\$ (972)
Expenditures:				
Court Reporters	\$ 130	\$ 130	\$ 402	\$ (272)
Total Expenditures	\$ 130	\$ 130	\$ 402	\$ (272)
Excess (Deficiency) of Revenues over Expenditures	\$ 17,400	\$ 17,400	\$ 16,156	\$ (1,244)
Fund Balance - Beginning of the Year	\$ -	\$ -	\$ -	\$ -
Fund Balance - End of the Year	<u>\$ 17,400</u>	<u>\$ 17,400</u>	<u>\$ 16,156</u>	<u>\$ (1,244)</u>

See auditor's report.

**Other Independent Auditor's Reports and
Findings and Recommendations**

**Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing
Standards***

Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
HAMMOND, LA

John N. Durnin, CPA
Dennis E. James, CPA
Lyle E. Lambert, CPA

Member
American Institute of CPAs
Society of Louisiana CPAs

June 26, 2008

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards

The Honorable Robert Morrison, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Amite, Louisiana

We have audited the financial statements of the governmental activities and each major fund of the Judicial Expense Fund of the Twenty-First Judicial District Court, Amite, Louisiana, as of for the year ended December 31, 2007, which collectively comprise the Judicial Expense Fund of the Twenty-First Judicial District Court's basic financial statements and have issued our report thereon dated June 26, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Judicial Expense Fund of the Twenty-First Judicial District Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Judicial Expense Fund of the Twenty-First Judicial District Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Judicial Expense Fund of the Twenty-First Judicial District Court's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Judicial Expense Fund of the Twenty-First Judicial District Court's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Judicial Expense Fund of the Twenty-First Judicial District Court's financial statements that is more than inconsequential will not be prevented or detected by the Judicial Expense Fund of the Twenty-First Judicial District Court's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Judicial Expense Fund of the Twenty-First Judicial District Court's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Judicial Expense Fund of the Twenty-First Judicial District Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in black ink that reads "Durnin & James, CPAs". The signature is written in a cursive, flowing style.

Durnin & James, CPAs
(A Professional Corporation)

Findings and Recommendations

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Current Year Audit Findings

For the Year Ended December 31, 2007

Internal Control over Financial Reporting

None

Compliance

None

Corrective Action Plan for Current Year Audit Findings

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Corrective Action Plan for Current Year Audit Findings

For the Year Ended December 31, 2007

<u>Ref.#</u>	<u>Description of Finding</u>	<u>Corrective Action Plan</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
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Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Note: This schedule has been prepared by the management of the Judicial Expense Fund of the Twenty-First Judicial District Court.

Summary Schedule of Prior Audit Findings

**Judicial Expense Fund of the Twenty-First Judicial District Court
Amite, Louisiana**

Summary Schedule of Prior Audit Findings

For the Year Ended December 31, 2007

Ref.#	Fiscal Year Findings Initially Occurred	Description of Findings	Corrective Action Taken	Plan Corrective Action - Partial Corrective Action Taken	Additional Explanation
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Internal Control over Financial Reporting

None

Compliance and Other Matters

None

Note: This schedule has been prepared by the management of the Judicial Expense Fund of the Twenty-First Judicial District Court.